

JEG:AHT
F.#2010R00700

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

- - - - - X

UNITED STATES OF AMERICA

I N D I C T M E N T

-against-

Cr. No. _____
(T. 26, U.S.C., § 7206(2);
T. 18, U.S.C., §§ 3551
et seq.)

JEAN CLAUDE BERNAGENE,

Defendant.

- - - - - X

THE GRAND JURY CHARGES:

At all times relevant to this Indictment:

INTRODUCTION

1. The defendant JEAN CLAUDE BERNAGENE worked at a tax preparation business in Brooklyn, New York.

2. As part of the tax preparation business, and in exchange for fees, the defendant JEAN CLAUDE BERNAGENE prepared United States Individual Income Tax Returns ("Forms 1040") for submission to the Internal Revenue Service ("IRS"). For the relevant Forms 1040, the defendant JEAN CLAUDE BERNAGENE prepared, as attachments, itemized deduction schedules ("Schedules A"). The Forms 1040 claimed entitlement, under the provisions of the internal revenue code, to deductions listed on the Schedules A, which resulted in reduced tax liability and increased tax refunds.

3. For the tax years 2003, 2004, 2005, and 2006, the defendant JEAN CLAUDE BERNAGENE prepared false tax returns for the individual taxpayers listed below in counts 1 through 44, and electronically transmitted these returns to the IRS from his office located at 2014 Church Ave, Brooklyn, New York. As BERNAGENE then and there well knew and believed, the deductions and expenses claimed on the Schedules A that he prepared were false and inflated, and the taxpayers were not entitled to the deductions claimed. BERNAGENE's actions resulted in the taxpayers receiving falsely inflated tax refunds.

COUNTS ONE THROUGH FORTY-FOUR

(Aiding and Assisting the Preparation of False Tax Returns)

4. The allegations contained in paragraphs 1 through 3 are realleged and incorporated as if fully set forth herein.

5. On or about the dates set forth below, within the Eastern District of New York and elsewhere, the defendant JEAN CLAUDE BERNAGENE did knowingly and willfully aid and assist in, and procure, counsel and advise the preparation and presentation under, and in connection with a matter arising under, the internal revenue laws, of returns, claims and other documents, to wit: Forms 1040 and attached Schedules A for the taxpayers, whose identities are known to the Grand Jury, and the tax years listed below, which returns, claims and other documents were false and fraudulent as to material matters, in that the Schedule A forms claimed purported expenses, including charitable donations,

unreimbursed job expenses, union dues deductions, tuition tax credits and other miscellaneous deductions that were determined to be fabricated, falsified or grossly inflated and which the defendant then and there well knew and believed were falsely inflated or created. The Forms 1040 thereby understated the amount of tax that was due and owing to the IRS:

COUNT	TAXPAYER	TAX YEAR	APPROXIMATE DATE OF FILING	TOTAL FRAUDULENT REFUND
1	Taxpayer #1	2003	04/15/2004	\$1,057
2	Taxpayer #1	2004	04/15/2005	\$968
3	Taxpayer #1	2005	04/15/2006	\$1,155
4	Taxpayer #1	2006	04/15/2007	\$1,072
5	Taxpayer #2	2004	04/15/2005	\$1,403
6	Taxpayer #2	2005	04/15/2006	\$1,620
7	Taxpayer #2	2006	04/15/2007	\$1,620
8	Taxpayer #3	2003	04/15/2004	\$585
9	Taxpayer #3	2004	04/15/2005	\$1,215
10	Taxpayer #3	2005	04/15/2006	\$1,448
11	Taxpayer #3	2006	04/15/2007	\$1,805
12	Taxpayer #4	2003	04/15/2004	\$2,008
13	Taxpayer #4	2004	04/15/2005	\$2,876
14	Taxpayer #4	2005	04/15/2006	\$1,950
15	Taxpayer #4	2006	04/15/2007	\$2,714
16	Taxpayer #5	2003	04/15/2004	\$1,148
17	Taxpayer #5	2004	04/15/2005	\$500

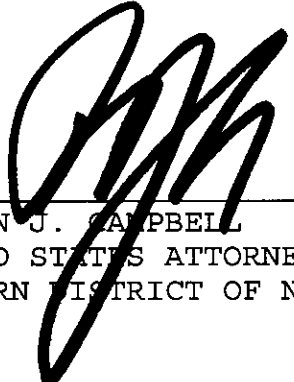
18	Taxpayer #5	2005	04/15/2006	\$1,860
19	Taxpayer #6	2003	04/15/2004	\$1,860
20	Taxpayer #6	2004	04/15/2005	\$1,635
21	Taxpayer #6	2005	04/15/2006	\$1,928
22	Taxpayer #6	2006	04/15/2007	\$2,355
23	Taxpayer #7	2003	04/15/2004	\$1,890
24	Taxpayer #7	2004	04/15/2005	\$4,437
25	Taxpayer #7	2005	04/15/2006	\$2,628
26	Taxpayer #7	2006	04/15/2007	\$7,003
27	Taxpayer #8	2003	04/15/2004	\$1,245
28	Taxpayer #8	2004	04/15/2005	\$2,229
29	Taxpayer #8	2005	04/15/2006	\$2,317
30	Taxpayer #8	2006	04/15/2007	\$2,790
31	Taxpayer #9	2003	04/15/2004	\$1,679
32	Taxpayer #9	2004	04/15/2005	\$1,214
33	Taxpayer #9	2005	04/15/2006	\$1,739
34	Taxpayer #9	2006	04/15/2007	\$2,572
35	Taxpayer #10	2003	04/15/2004	\$1,725
36	Taxpayer #10	2004	04/15/2005	\$1,213
37	Taxpayer #10	2005	04/15/2006	\$1,185
38	Taxpayer #10	2006	04/15/2007	\$1,298
39	Taxpayer #11	2003	04/15/2004	\$1,058
40	Taxpayer #11	2004	04/15/2005	\$2,422
41	Taxpayer #11	2005	04/15/2006	\$2,040

42	Taxpayer #11	2006	04/15/2007	\$2,253
43	Taxpayer #12	2006	04/15/2007	\$2,130
44	Taxpayer #13	2006	04/15/2007	\$1,520
<u>Total</u>				<u>\$83,155</u>

(Title 26, United States Code, Section 7206(2); Title 18,
United States Code, Sections 3551 et seq.)

A TRUE BILL


FOREPERSON


BENTON J. CAMPBELL
UNITED STATES ATTORNEY
EASTERN DISTRICT OF NEW YORK

INFORMATION SHEET

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

1. Title of Case: **United States v. Jean Claude Bernagene**
2. Related Magistrate Docket Number(s):
None (X)
3. Arrest Date: **None**
4. Nature of offense(s): ☒ Felony
☐ Misdemeanor
5. Related Civil or Criminal Cases - Title and Docket No(s). (Pursuant to Rule 50.3 of the Local E.D.N.Y. Division of Business Rules)

6. Projected Length of Trial: Less than 6 weeks (X)
More than 6 weeks ()
7. County in which crime was allegedly committed: Brooklyn
(Pursuant to Rule 50.1(d) of the Local E.D.N.Y. Division of Business Rules)
8. Has this indictment/information been ordered sealed? (X) Yes () No
9. Have arrest warrants been ordered? (X) Yes () No
10. Is there a capital count included in the indictment? () Yes (X) No

BENTON J. CAMPBELL
UNITED STATES ATTORNEY

By:



Amir Toossi
Assistant United States Attorney
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